WITH this number the WASHING-TON SENTINEL enters upon its 26th

year. THERE were Weylers in the late Civil War. Read editorial on first page.

New Brewers' Bond,

The increase in the rate of tax will probably necessitate the giving of new bonds by all brewers, as the law requires the bonds of brewers to be in a sum equal to three times the amount of tax, which, in the opinion of the collector, the brewer will be liable to pay during any one month. New bonds in sufficient amounts must be iequired in all cases where the present bond is too small to satisfy the requirements of the law in this respect,

The New Commissioner of Internal Revenue

is not as fair as his predecessor. He is more of the pattern of Commissioner Pratt. Here is an ex-

ample. A small brewer settled a few years ago in Montana. He built a brewery. But before, in that wilderness, the buildings were completed, he was accused of hav ing violated the bottling law-his premises not being in their location strictly in harmony with the law. He was assessed to pay \$47, and he offered as a compromise \$25there being no charge against him of having defrauded the Government, but merely of having committed a technical violation. His compromise offer was rejected. He then wrote to us. We explained the case at the Department. This happened in 1896, and a new offer of \$30 was made by the writer. The case was regarded as closed, but under the new Commissioner it was re-opened. The Commissioner determined the compromise offer to be no less than \$150. With great trouble we succeeded in reducing the amount to \$100, which the brewer will now have to

Decisions of that kind, when no attempt has been made to defraud the Government, where the assessment is so small, and the whole affair only a technical violation under peculiar circumstances, will not make the new Commissioner very popular.

"The Brewers,"

says the Illinois Staats Zeitung "notwithstanding that the beer production has decreased 1,402, 999 gallons, declared at their convention at Atlantic City last week that they regarded it as their patriotic duty to submit to the doubling of the beer tax without murmur.'

But now come the retail dealers and demand that the brewers fulfil their patriotic duty and not increase the price of their beer by adding the new tax on the barrel especially as they have received the 71/2 per cent, rebate and letting the dealers pay for their patriot-

ism. That is all wrong. The brewers had no business to send a delega tion before the Dingley Committee declaring it as their patrio ic duty to pay the increased taxwhen not they but the consumers as in all other cases pay the tax. For, whilst the manufacturer may sustain some loss at the beginning, in the end he will always manage that the consurer pays the tax. The re ail dealer also takes care of his interest, and as a consequence the price of a glass of beer has been raised already in New York and other places, or the size of the glass diminished. The consumers

must pay. That was our augument in the SENTINEL all along. But for the above interference, which demoralized and discouraged the Demo cratic Senators, who all were opposed to the beer tax increase, of course for political reasons, as they were last year when they killed the 44 cents per barrel increase, we yet believe that with unbroken front the increase could have been prevented, especially as the \$1,00 tax was the old war tax of 1863.

Then the quarrel between the brewers and retail dealers now going on so fiercely would have been prevented. For neither do the dealers pay the tax in the end. They will know how to put it on the consumer.

Germany and the United States.

Spanish newspaper bureaux in Europe are constantly sending despatches to this country seeking to stir up an animosity between the United States and Germany, Our Know-Nothing papers eagerly copy those despatches, notwithstanding that thus far they have tative De Graffenreid, of Longturned out in every instance to be view. Tex. to address them at nothing but malicious lies. France | their annual gathering next month, and other countries may do anything they please, and our Know- to the sturdy De Graffenreid and Nothing papers will have but little his style of Texas eloquence, for to say. Notwithstanding that the he performed a similar task for the Emperor and the German Gov- Tammanyites last year, and made ernment have again and again de- one of the hits of the occasion. It pressed the most friendly feelings I cept.

towards this country, those lies re continued.

The Evening Star, a paper that has grown rich through the adverisements of our German-American merchants, is foremost amongst that class of papers, and almost every number contains some scurilous article against Germany.

In Thursday's number that paper, after giving new animadversions of the alleged doings of the Germans in Manila, concludes one of those articles with the fol-

It is argued today that the German sador and other representative of the country here must be aware ne effect these stories are having in th d States. Knowing this effect, a ngers which may arise, it is furth argued that Germany should not l ime in sending such assurances to t United States as will dispel all doubt It is said today that the slightest empt of Germany to go beyond interna ional limits at Manily will raise a storn n this country that will have no paralle

Germany 'shall not lose any time in sending such assurances to the United States as will dispel all doubts" that those stories and falsehoods are not true. Germany has done so already,

That language might have been used before the German-French war, when Germany was divided, and not the most powerful and in fact the first nation in Europe. It will not do now. Germany will not bow her knees before the dictates of American Know-Noth-

Were there not millions of German-Americans in this country, these Know-Nothings would not use such language. All those vituperations and scurrilous remarks are directed against them. Those Know-Nothings know too well that Germany, as it is now, will not care a picayune about

Germany is friendly to the United States, but it will not be humiliated by the clamors of any country. It will do nothing in the Philippine Islands but protect its own citizens, something which this country has so often failed to do.

It wants no war with the United States, but it cannot be intimidated by onr Know Nothings against doing what it is entitled to do in the protection of its own subjects and their international interests and rights.

The writer has been a resident of this country for nearly fifty years, and he is not coward enough to submit quietly when his native country, or any other country, is unjustly treated and sought to be

Such are the feelings and sentiments of the whole German-American press and the millions of German-Americans, There are no traitors amongst them. They are good citizens and will serve their adopted country better perhaps than those miserable Know-Nothings. At any rate they have done so already in the past.

The Tax on the Banks,

The tax imposed by the new law upon banks and bankers is very moderate. It amounts to one-fifth of one per cent, up on capital stock and surplus, with no tax whatever upon deposits.

Now, deposits constitute the actual working capital of every commercial bank. The capital stock of every national bank is lent to the Government at the outset and at a very fair rate of interest. The deposits of every such bank exceed its capital stock many times over. The sixty Clearing House banks of New York, for example, held last week no less than \$730,ooo,ooo of deposits, of which they lent \$610,000,000 at interest.

This money does not belong to the banks. They do not even hire it. It costs them absolutely n thing, yet they lend it out at interest, sometimes at enormous rates, and all its earnings are turned into the tills of the bank.

A bank having \$1,000,000 capital must pay \$2,000 a year tax. If it has \$20,000,000 of deposits and lends \$15,000,000 of it at, say, one per cent. interest-sometimes it gets ten and twelve times that much-it gains from this source alone \$150,000 per annum. It is a very moderate tax law that exacts a payment of \$2,000 out of this great earning on other people's

The banks, it must in fairness be said, have raised no general protest, but it seems worth while thus to point out the fact that in framing the war revenue bill there has been no attempt in Congress to make the accumulated wealth in the banks pay more than a very moderate and reasonable share of the total impost.

The Tammany Tigers, who like robust oratory at their Fourth of July celebrations, have issued an invitation to Represen-This invitation is complimentary nounced those despatches and ex- is probable that the Texan will ac-

Natural and Unnatural Annexa-

Ex-President Cleveland in his address at the Lawrenceville school on Tuesday warned his hearers that "foreign conquest and unnatural annexation are dangerous perversions of our national mission.'

These words are well chosen. There are natural and therefore necessary and safe annexations to the Union, There are unnatural and hence unnecessary and dangerous annexations.

The purchase and annexation of Louisiana was natural and necessary. It gave to us a vast extent of rich and contiguous territory, but, more important still, it brought with it control of the mouth of the great Mississippi, which Lincoln said in 1861 must go forever "unvexed to the sea."

The annexation of Texas was necessary for similar reasons, as was also the acquisition of California and the Pacific slope. To ful fil our destiny and be able to live at peace with all the world as the dominating power of the Western Hemisphere it was necessary that the Union of States should span the

continent. Every bit of territory annexed to the United States was acquired primarily because it was for the best interests of the United States as a nation. No plea of pseudophilanthropy, no dream of a worldscheme of private ambition or jobbery, has shaped the extension of our boundaries.

When the annexation of the Hawaiian and the Philippine Isl ands is proposed the case is entirely different. They are not necessary to us. They are not contiguous. The nearest group is 2,000 and the other 7,000 miles from our Pacific coast, or 5,000 and 10,000 miles from our seat of of brewers to be in a sum equal to three government. Their population is alien in a sense that none of our immigration has been. They do not fit and cannot be made to fit into our system. They must be governed for a considerable time by some form of despotism.

A coaling station we already have in Hawaii, where our paramount influence is conceded by all nations. We can and shall obtain the same privileges at Manila, whatever disposition be made of the Philippines. But set up satrapies for Sons of Somebodies in the far Pacific and in Oceanica, and to convert a war for freeing Cuba into a war of conquest for the bencfit of spoilsmen and adventurers, is so foreign to all our principles and traditions and is so dangerous in its possibilities that it is gratifying to find arrayed against the scheme Democratic leaders so wide apart in other matters as are William J. Bryan and Grover Cleveland.

32d National Encampment G. A. R. Cincinnati, Ohio

SEPTEMBER 5th TO 10th, 1898 .- BALTI-MORE & ONIO RAILROAD.

For this occasion tickets will be sold at the low rate of one fare for the round rip from all points on the Baltimore & Dhio Railroad east of Pittsburg, Parkersburg and Wheeling, inclusive, good going on September 3rd and 4th, and good returning not earlier than Sept oth, nor later than the 13th, except by depositing ticket with Joint Agent at lincinnati, between September 5th and th, inclusive, and on payment of fee of wenty-five (25) cents, when return limit may be extended to leave Cincinnati, to

and including October 2d, 1898. Owing to the great patriotic wave sweeping the country at the present ime, great interest will be manifested t this meeting. Solid Vestibuled Trains elegant coaches, Pullman Sleepin Cars, Observation Cars and splendid Dining Car Service. Three through rains daily from New York, Philadel-Baltimore and Washington, and two from Pittsburg. Get full particulars from Ticket Agent, Baltimore and Ohio Railroad,

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ing Vallies-the Switzerland of America pecial train of elegant day coaches and parlor cars will be run on Tuesday, July 2th, on the following schedule 

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Jones, Manager, B. & O. Building,

Information for Brewers.

IN RATE OF TAX ON FERMENTED LIQUORS.

ACTION BY COLLECTORS UPON CHANGE

Inventory of stamps on hand at breweries to be made on day succeeding passage of act increasing rate of tax; additional information required from brewers on their returns on Form 18 for June, 1898; new bonds to be given by brewers in cases where the present bond is too small to meet the requirements of new You will please arrange at once to

have your deputies vist every brewery n your district on the day next succeed. ing the day of the passage of the act increasing the rate of tax on fermented liquors, or as soon thereafter as possible, and to take an actual inventory of all the stamps for fermented liquors on hand there at at the commencement of business on that day. This inventory should be in duplicate, and one copy will be attached to the brewer's return, Form 18, for June, 1898, which is sent to this office. The deputy collector will also include in this inventory a statement, taken from the Record 104, of the number of packages of liquor, of each size, removed from the brewery premises between June 1 and the date of the inventory.

The stamps returned to the collector, to be exchanged for stamps at the new rate, should not be less than the number shown by the inventory, and the brewer must account for any difference. You will require every brewer on his

return, Form 18, for June to account separately for the number and kind of stamps purchased, and the number and kind of stamps used, by him during the portion of the month before and including the day of the passage of the act increasing the tax; and to account separately for the number and kind of stamps purchased, and the number and girdling empire, and especially no | kind of stamps used by him during the portion of the month after the passage of the act, and to show the number and kind of stamps returned by him and exchanged for stamps at the increased rate; also to show separately the quantity of liquor removed from the premises before and after the passage of the act. The Form 18 may be adapted for this purpose by proper interlineations,

Attention is called to the fact that the increase in the rate of tax will probably necessitate the giving of new bonds by all brewers, as the law requires the bonds times the amount of tax which, in the opinion of the collector, the brewer will be liable to pay during any one month. You will please see that new bonds in sufficient amount sare given in all cases where the present bond is too small to satisfy the requirements of the law in this respect.

INTERNAL REVENUE STAMPS.

ale and reports thereof under new revenue

The revenue bill just passed by Congress provides that stamps in the possession of brewers at the time that the increase of tax goes into effect may be exchanged for new or imprinted stamps, representing the new rate of tax, upon presentation to collectors of internal revenue.

For the guidance of collectors and others interested, the following instructions in regard to such exchanges of stamps have been issued by the Commissioner of Internal Revenue:

Brewers and manufacturerers of tobacco and cigars will prepare on Form 38, to be obtained from the collectors of their district, a claim for the redemption by exchange, of stamps representing the old rate of tax in their possession at the time the new rate of tax goes into effect. Each claim must be accompanied by a schedule of the stamps presented for exchange, showing, in columns under appropriate headings, the number of each denomination, date of purchase. discount allowed at time of purchase, if

any, and amount paid.
There should also be forwarded with the stamps returned to the collector for exchange an order for stamps at new rate of tax, specifying the denominations desired, the total net value of new stamps ordered being made to correspond as near as practicable to the total net value of the stamps returned for exchange

Credit should be taken on Form 103 for neer stamps, and on Form 76 to tobacco, snuff and cigar stamps issued in exchange. A single credit may be taken on the form for such issues to number of persons during the month but in that case a schedule should accompany the form showing the value of stamps issued to each person. Collectors will balance their accounts

on Records 31 and 34, containing trans actions up to and including the date of the approval of said act, entering on a new page all sheet stamps on hand on the morning following the date of approval, and all stamps in full books only, extending the value at the rate of the new tax. All partially used books of stamps should be returned to this

Two reports each on Forms 76 and 103 should be made—one to and including the day on which said act was approved. at the old rate of tax, and one from such day, containing stamps at the new rate Forms 76 and 163, commencing the day after the act is approved, should show the stamps and value at the old rate on the first line under appropriate headings. The additional tax should be charged separately on line below in column of aggregate value. The aggregate of this will then show total account ability under the new rate of tax.

Regulations under act of june 13, 1898, con-cerning the additional tax on fermented liquors stored in warehouses—Instructions a. to brewers' bond.

The act approved June 13, 1898, pro-

rides for the assessment and collection of the increased tax on all fermented liquors removed from the brewery premises prior to the passage of the act, and which, on the day next succeeding its passage, are stored in warehouse, and to which a stamp denoting the tax at the rate of \$1 per barrel had been affixed at time of removal; and for the purpose of assessing and collecting such tax the law requires return of the quantity of such fermented liquors to be made by the person owning such liquors, and subjects every person who refuses or neglects to make the required return at the time and in the manner provided by law and regulation to an assessment of 50 per cent. in addition to the amount of tax due. For making a false or fraudulent return the law imposes a fine not exceeding \$1,000, or imprisonment not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

Under the above provisions, it be omes the duty of every person, whether owner, or broker, commission merchant, or other agent for the owner, having stored in warehouse any fermented liquors which have been re-Baltimore, Md. After that time, Deer duced from the brewery where pro-

act, bearing the proper stamp expressing the rate of tax payable thereon at the time of such removal, to make and remiler to the collector of the district a tull and true return, under oath, of the

quality thereof so held, in whatever packages the same may be contained. For this purpose Form No. 417 has been provided, and is prescribed for use The return must be made on said form and verified by oath, and rendered to the collector or any deputy collector in duplicate upon demand therefor, Bu if not previously rendered it must be made to the collector on or before the roth day of July, 1898. The Commissioner says

Collectors will proceed at once (in case they have not already done so) to furnish every person in their respective districts having or supposed to have on storage made (omitting the ordinary supply for iquor dealers or retail dealers in mal quors), two copies of such form, and to require return to be made thereon forth with in accordance with the "instruc-tions" printed on the back thereof. Attention is called to the fact that the return must show the quantity on hand on the morning of the day succeeding passage of the act. If any liquors have been removed in the interval between that time and the time when the return is actually made, the quantity returned will be the quantity on hand when the return is made, together with the quantity removed in the interval. Collectors will also require an inven-

ble date of the stock of fermented liquors on hand at each place of storage in their respective districts, subject to the in-creased tax under the provisions of the act above reterred to. Such inventory, s to be made by a deputy collector, wno will make report of the same, in dupli cate, on Form 418, which is hereby perscribed for the purpose. One copy of the return, Form 417 and one copy of the corresponding inventory on Form 418 in each case, will be torwarded to the Commissioner of Internal Revenue. This return and inventory are to be used for the determination of the amount of tax due on ermenced liquors of the kind above described. Accordingly the amount found due will be entered by the col-

ory to be taken at the earliest practica-

ector on the list, Form 23, which is to be forwarded to the Commissioner of Internal Revenue on or before the 10th day of July, 1898. Brewers' bonds given on or after July ist must bear a documentary stamp for 50 cents, as by the statute provided.

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For Columbus, Toledo a d Detroit, 11.55 pm,
For Winchester and Way Stations, 18:00,
am., 13:40, 15:30 pm.
For New Orleans, Memphis, Birmingham,
Chattanooza, Knoxville, Bistol and Roanoke 9,00 pm dally; Sleeping Cars through.
For a ltimore, week day, x5.00, 8:30, x7.05, x7.10,
x7.20, x8.00,8.30, x1.30, x1.000, a. m., x12.05 m.,
x12.10, x12.40, x1:15, x3.00, 3.29, x4.30, 4.35, x5.00,
x5.10, x6.30, x8.20, x8.30, x1.00, x1.00, x1.10, x1

x5.10, 6.30 x8.00, x0.20, 11.15, x11.50 p.m., night.

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